



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**31 Mineral 0687 Alberton K-12 Schools**

#### 0577 Alberton K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,311,612.60	1,311,612.60	0.00	0.00	0.00	0.00
21XX Support Services - Students	98,540.17	98,540.17	0.00	0.00	0.00	0.00
222X Educational Media Services	62,329.67	62,329.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,454.61	43,454.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	132,582.69	132,582.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,641.81	32,290.37	38,351.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	155,086.46	155,086.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	177,215.47	87,715.47	0.00	89,500.00	0.00	0.00
31XX Food Services	96,989.73	96,989.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,373.79	20,373.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	120,415.70	120,415.70	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,785.00	0.00	0.00	12,785.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,809.79	0.00	0.00	23,809.79	0.00	0.00
<b>Totals</b>	2,325,837.49	2,161,391.26	38,351.44	126,094.79	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,325,837.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0577 Alberton K-12 Schools</b>	Indirect/Direct	38,351.44 / 2,161,391.26	1.77%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0577 Alberton K-12 Schools	0.0159	0.0144	0.0131	0.0134	1.77%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0577 Alberton K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0577 Alberton K-12 Schools	0.0159	0.0144	0.0131	0.0134	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0577 Alberton K-12 Schools			1.42%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0687 Alberton K-12 Schools		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**31 Mineral 0688 Superior K-12 Schools**

#### 0579 Superior K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,122,192.34	2,122,192.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	369,597.20	369,597.20	0.00	0.00	0.00	0.00
222X Educational Media Services	73,709.87	73,709.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,290.45	164,290.45	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	222,674.39	222,674.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	105,266.60	13,726.78	91,539.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	396,661.04	382,661.04	0.00	14,000.00	0.00	0.00
27XX Student Transportation Services	135,529.72	135,529.72	0.00	0.00	0.00	0.00
31XX Food Services	192,169.30	192,169.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,021.17	17,021.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,713.10	110,713.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	61,314.28	0.00	0.00	61,314.28	0.00	0.00
<b>Totals</b>	3,971,139.46	3,804,285.36	91,539.82	75,314.28	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,971,139.46					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0579 Superior K-12 Schools</b>	Indirect/Direct	91,539.82 / 3,804,285.36	2.41%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0579 Superior K-12 Schools	0.0159	0.0173	0.0174	0.0174	2.41%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0579 Superior K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0579 Superior K-12 Schools	0.0159	0.0173	0.0174	0.0174	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0579 Superior K-12 Schools			1.75%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0688 Superior K-12 Schools		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

31 Mineral 0690 St Regis K-12 Schools

### 0582 St Regis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,612,750.17	1,612,145.20	0.00	604.97	0.00	0.00
21XX Support Services - Students	47,344.82	47,344.82	0.00	0.00	0.00	0.00
222X Educational Media Services	40,963.21	40,963.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	244,705.68	244,705.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,996.73	90,996.73	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	739.64	0.00	739.64	0.00	0.00	0.00
25XX Support Services - Business	54,430.55	22,425.68	32,004.87	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	399,552.74	327,279.74	0.00	72,273.00	0.00	0.00
27XX Student Transportation Services	335,786.98	170,786.98	0.00	165,000.00	0.00	0.00
31XX Food Services	151,092.62	151,092.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,327.04	21,327.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,376.36	91,376.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,000.00	0.00	0.00	3,000.00	0.00	0.00
<b>Totals</b>	3,094,066.54	2,820,444.06	32,744.51	240,877.97	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,094,066.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0582 St Regis K-12 Schools</b>	Indirect/Direct	32,744.51 / 2,820,444.06		1.16%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0582 St Regis K-12 Schools	0.0112	0.0105	0.0120	0.0122	1.16%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0582 St Regis K-12 Schools	0.0000	0.0187	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0582 St Regis K-12 Schools	0.0112	0.0187	0.0120	0.0122	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0582 St Regis K-12 Schools				1.25%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0690 St Regis K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.25%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.